



General Assembly

February Session, 2008

Proposed Bill No. 86

LCO No. 183

Referred to Committee on Insurance and Real Estate

Introduced by:

SEN. FREEDMAN, 26th Dist.

AN ACT CONCERNING AN EXEMPTION FROM THE STATE INCOME TAX FOR PREMIUMS PAID ON HEALTH AND LONG-TERM CARE INSURANCE PLANS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 229 of the general statutes be amended to allow
- 2 taxpayers to deduct any amounts paid for premiums on health
- 3 insurance or long-term care insurance policies for themselves, their
- 4 spouse or dependents from their Connecticut adjusted gross income
- 5 for the purpose of calculating their state income tax liability.

Statement of Purpose:

To allow taxpayers to deduct the cost of health and long-term care insurance policies from their income for state income tax purposes.